

2005 MICHIGAN Fiduciary Income Tax Return

This form is issued under authority of P.A. 281 of 1967. Penalty and interest apply for failure to file (see instructions).

Type or print in blue or black ink.

Check appropriate box(es):
☐ This is an original return
☐ This is an amended return
☐ This is the final return

OFFICE USE ONLY		
a.		
b.		

1. For 2005, or taxable year beginning _____, 2005 and ending _____.

PART 1: NAME AND IDENTIFICATION

2. Name of Estate or Trust		4. Federal Employer Identification Number (FEIN)	
3. Name, Address and Title of Fiduciary		Estate Information	
		5a. County	
		5b. Probate File No.	
		5c. Date of Death	
6. FILING STATUS <input type="checkbox"/> 6a. Resident Estate <input type="checkbox"/> 6b. Nonresident Estate		Trust Information 7. Date Trust Was Created	
<input type="checkbox"/> 6c. Resident Trust <input type="checkbox"/> 6d. Nonresident Trust			

PART 2: INCOME AND ADJUSTMENTS

8. Federal taxable income of fiduciary (from U.S. 1041, line 22) 8. _____ .00
8a. Federal taxable income of ESBT (from Sec. 641(c) worksheet) 8a. _____ .00
8b. Total. Add lines 8 and 8a 8b. _____ .00
Attach a copy of your U.S. 1041 and supporting schedules
9. Fiduciary's share of Michigan net adjustments (from Schedule 3, line 46, column D, or Schedule 1, line 42) 9. _____ .00
10. Total. Combine lines 8b and 9 10. _____ .00
11. Capital gain/loss adjustment for resident estates or trusts (from Schedule MI-1041D) 11. _____ .00
12. Taxable income. Combine lines 10 and 11 or enter amount from Schedule 4, line 77 12. _____ .00
13. Tax. Multiply line 12 by 3.9% (.039) 13. _____ .00

PART 3: CREDITS AND PAYMENTS

	Amount	Credit
14. Income tax paid to Michigan cities	14a. _____ .00	14b. _____ .00
15. Public Contributions.....	15a. _____ .00	15b. _____ .00
16. Community Foundations. Enter code, see p.16 <input type="checkbox"/>	16a. _____ .00	16b. _____ .00
17. Homeless/Food Bank Cash Contributions	17a. _____ .00	17b. _____ .00
18. Income tax paid to another state (attach copy of return)	18a. _____ .00	18b. _____ .00
19. Michigan Historic Preservation Tax Credit.....	19a. _____ .00	19b. _____ .00
20. Vehicle Donation Credit. Enter code, see p. 5 <input type="checkbox"/>	20a. _____ .00	20b. _____ .00
21. Total nonrefundable credits. Add 14b, 15b, 16b, 17b, 18b, 19b and 20b		21. _____ .00
22. Income tax. Subtract line 21 from line 13		22. _____ .00
23. Income tax withheld (attach state copy of W-2)	23. _____ .00	
24. Michigan estimated tax and extension payments	24. _____ .00	
25. 2004 overpayments credited to 2005	25. _____ .00	
26. Add lines 23, 24 and 25		26. _____ .00

PART 4: BALANCE DUE OR REFUND

27. If line 26 is less than line 22, enter TAX DUE. Check if MI-2210 is attached. a. ☐ Include interest _____ and penalty _____ if applicable (see inst., p. 5) 27. _____ .00
28. If line 26 is greater than line 22, enter overpayment 28. _____ .00
29. Amount of line 28 to be credited to your 2006 ESTIMATED TAX 29. _____ .00
30. Subtract line 29 from line 28. This is your REFUND 30. _____ .00

SCHEDULE 1: NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS**Additions**

31. Gross interest and dividends from obligations issued by states other than Michigan or their political subdivisions 31. _____ .00
32. Taxes imposed on or measured by income deducted on U.S. 1041 32. _____ .00
33. Expenses included in U.S. 1041 attributable to income from sources outside of Michigan 33. _____ .00
34. Expenses and interest incurred in production of income from U.S. government obligations on U.S. 1041 34. _____ .00
35. Other (attach schedule) 35. _____ .00
36. Total additions. Add lines 31 through 35 36. _____ .00

Subtractions

37. Income from U.S. government bonds and other obligations to the extent included in federal taxable income 37. _____ .00
38. Income attributable to another state. Explain type and source: _____ 38. _____ .00
39. Expenses related to obligations of other states not deducted on U.S. 1041 39. _____ .00
40. Other (attach schedule) 40. _____ .00
41. Total subtractions. Add lines 37 through 40 41. _____ .00
42. Net Michigan adjustment. Subtract line 41 from line 36 and enter here 42. _____ .00
- If no distribution to beneficiaries, carry this amount to page 1, Part 2, line 9.
Otherwise complete Schedules 2 and 3.

SCHEDULE 2: NAMES AND ADDRESSES OF BENEFICIARIES. Complete if any income is distributed.

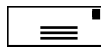
Name of each beneficiary	Address of each beneficiary. If mailing address differs from home address, give both	Social Security number or FEIN of each beneficiary
43a		
43b		
43c		
43d		

SIGNATURES AND DECLARATIONS

<i>I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.</i>		<i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i>
Signature of Fiduciary or Officer Representing Fiduciary	Date	Preparer's Name, Address, PTIN and/or FEIN
I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		

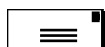
This return is due April 17, 2006 or on the 15th day of the fourth month after the close of your tax year.

WITHOUT PAYMENT: Mail return to:



Michigan Department of Treasury
P.O. Box 30058
Lansing, MI 48909

WITH PAYMENT: Pay amount on line 27. Mail check and return to:



Michigan Department of Treasury
Department 781041
P.O. Box 78000
Detroit, MI 48278-1041

Make check payable to "State of Michigan" and write the estate's or trust's FEIN and "2005 MI-1041" on the front of the check.

Continued on page 3

44. EXPLANATION of CHANGES (If you checked the amended box on the front, complete this section)

Explain changes to income, deductions and credits. Show computations in detail and attach a copy of the amended U.S. 1041 and all supporting schedules.

SCHEDULE 3: BENEFICIARIES' AND FIDUCIARY'S SHARE OF NET MICHIGAN ADJUSTMENTS FOR RESIDENT ESTATES OR TRUSTS

Column A Beneficiary Identification from Schedule 2	Column B Federal Distributable Net Income		Column C Percent of Column B	Column D Allocation of Net Michigan Adjustment (Multiply amount on line 42 by percent in Column C.)
	Type of Income (Dividend, Interest, Rent, etc.; Location of Property, etc.)	Amount		
45. Beneficiaries (a)			%	
(b)			%	
(c)			%	
(d)			%	
46. Fiduciary's Share			%	
47. Total			100%	

Schedule 4 on page 4 must be completed for nonresident estates or trusts.

Schedule 5 on page 4 must be completed for resident or nonresident estates and trusts if capital gains/losses were distributed to beneficiaries and a Michigan *Adjustments of Capital Gains and Losses* (Form MI-1041D) was filed.

Continued on page 4

SCHEDULE 4: COMPUTATION OF MICHIGAN TAXABLE INCOME FOR NONRESIDENT ESTATES OR TRUSTS

Income Allocation: Attach all applicable federal schedules
(see instructions on pages 6 and 15).

Income (from U.S. 1041)

		Column A Total	Column B Michigan	Column C Non-Michigan
48. Interest income	48.			
49. Dividends	49.			
50. Business income/loss	50.			
51. Capital gain/loss (complete Form MI-1041D)	51.			
52. Rents, royalties, partnerships, other estates or trusts, etc.	52.			
53. Farm income/loss	53.			
54. Ordinary gain/loss from U.S. 4797 (see instructions)	54.			
55. Other income (state nature of income)	55.			
56. TOTAL income. Add lines 48 through 55	56.			
Deductions (from U.S. 1041)				
57. Interest	57.			
58. Taxes	58.			
59. Fiduciary fees	59.			
60. Charitable deduction	60.			
61. Attorney, accountant, and return preparer fees	61.			
62. a. Other deductions NOT subject to 2% floor	62a.			
b. Allowable misc. itemized deductions subject to 2% floor	62b.			
63. TOTAL. Add lines 57 through 62b	63.			
64. Adjusted total income/loss. Subtract line 63 from line 56	64.			
65. Income distribution deduction	65.			
66. Estate tax deduction (including certain generation-skipping taxes)	66.			
67. Exemption	67.			
68. TOTAL deductions. Add lines 65 through 67	68.			
69. Total income of fiduciary. Subtract line 68 from line 64	69.			
70. If line 51 is a loss, enter amounts here as positive figures	70.			
71. If line 51 is a gain, enter amounts here as negative figures	71.			
72. Income of fiduciary excluding capital gain/loss				
Combine lines 69 through 71	72.			
73. Michigan income (excluding capital gains and losses) from line 72, column B	73.			.00
74. Taxes imposed on or measured by Michigan income deducted on U.S. 1041	74.			.00
75. TOTAL. Add lines 73 and 74	75.			.00
76. Fiduciary's share of Michigan gain/loss from MI-1041D (see instructions)	76.			.00
77. Income taxable to fiduciary. Combine lines 75 and 76. Enter here and on page 1, line 12	77.			.00

SCHEDULE 5: CAPITAL GAIN/LOSS DISTRIBUTED TO BENEFICIARIES WHEN FORM MI-1041D IS FILED

Column A Beneficiary Identification from Schedule 2	Column B Federal Gain or Loss	Column C Michigan Gain or Loss	
78. Beneficiaries			
(a)			
(b)			
(c)			
(d)			
79. Total			